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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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May 10, 2007

Ms. Denise Burns, Executive Director
Good Samaritan Center
2108 Russell Ave.
St. Louis, MO 63104

RE: Fiscal Monitoring Report of Good Samaritan Center, Federal Emergency Shelter and Supportive Housing Program Grants (FESG & SHP) (#2007-HOM 28)

Dear Ms. Burns:

Enclosed is a report of our fiscal monitoring review of the Good Samaritan Center (Documents #38055, 53189, 52942, and #47115) for the period July 1, 2004 through June 30, 2006 and January 1, 2006 through December 31, 2006 respectively. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Good Samaritan Center. Our fieldwork was completed on February 7, 2007.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,

A handwritten signature in cursive script that reads "Sedrick D. Blake".

Sedrick D. Blake, CPA
Audit / Fiscal Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, Department of Human Services



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES PROGRAM**

**GOOD SAMARITAN CENTER
FEDERAL EMERGENCY SHELTER GRANT (FESG) CFDA #14.231
SUPPORTIVE HOUSING PROGRAM (SHP) CDFA #14.235
DOCUMENTS #53189, #38055 AND #47115**

FISCAL MONITORING REVIEW

**JULY 1, 2004 THROUGH JUNE 30, 2006
JANUARY 1, 2006 THROUGH DECEMBER 31, 2006**

PROJECT #2007-HOM28

DATE ISSUED: MAY 10, 2007

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
GOOD SAMARITAN CENTER
DOCUMENTS #38055, 53189, 52942 and #47115
FISCAL MONITORING REVIEW
JANUARY 1, 2006 THROUGH JUNE 30, 2006
JULY 1, 2004 THROUGH JUNE 30, 2006**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
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INTRODUCTION

Background

Contract Name: Good Samaritan Center

Contract Program Federal Emergency Shelter Grant (FESG) CFDA #14.231
Supportive Housing Program (SHP) CFDA #14.235

Document Numbers: 38055, 53189, 52942, and 47115

Contract Periods: July 1, 2004 through June 30, 2006
January 1, 2006 through December 31, 2006

Contract Amounts: \$1,527,619; \$23,160; \$195,811; and \$391,672

These contracts provided funds from the Department of Housing and Urban Development (HUD), Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG) to Good Samaritan Center to provide transitional housing and nighttime or daytime shelter for those individuals that are homeless.

Purpose

The purpose of this fiscal monitoring review was to determine Good Samaritan Center's (Documents #38055, #53189, #52942, and #47115) compliance with federal, state and local Department of Human Services (DHS) requirements for the period July 1, 2004 through June 30, 2006 and January 1, 2006 through December 31, 2006 respectively, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Good Samaritan Center's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on February 7, 2007.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that the Good Samaritan Center did not fully comply with federal, state, and local.

Status of Prior Observations

The Agency's most recent fiscal monitoring report of the 2004 FESG and 2003 SHP program dated September 15, 2004 identified the following observation:

- The Agency did not have sufficient fidelity bonding. **(Resolved.)**

A-133 Status

The independent auditors expressed an unqualified opinion on the general purpose financial statements and on the report on compliance with requirements applicable to major federal awards. They noted no findings regarding internal control over financial reporting that was required to be reported by Government Auditing Standards.

However, they noted four findings regarding internal control over compliance that were required to be reported by OMB Circular A-133. Three of the findings pertained to the Supportive Housing Program. Contact logs were not always signed by the clients and the number of clients served was not always reported correctly. In the third finding, the Agency requested reimbursement for expenditures that did not qualify for the SHP program. These errors were found by the City and were deducted from the total requested by the Agency.

The Good Samaritan Service Center for the Homeless, Inc. was determined not to be a low-risk auditee as defined by OMB Circular A-133. IAS recommends DHS accept the audit report.

Summary of Current Observations

- There were no observations during our review.